

ARISTOCRAT
PitBoss System V11.5.2.13NV
Suggested Trial Procedures

Each day accounting or auditing personnel shall:

1. Table Games Documentation:

- a. Foot the closing table inventory and trace the grand total to the following reports:
 - i. Soft Count Master Gaming Detail Report
 - ii. Soft Count Master Gaming Summary Report
 - iii. Soft Count Master Gaming Cumulative Report
- b. Select five tables and trace individual table closing inventories to the Soft Count Master Gaming Detail Report.
- c. Trace the previous day's closing inventory to the current day's opening inventory by game type on the Soft Count Master Gaming Detail Report.
- d. Foot the fill and credit slips and trace the grand totals to the following reports:
 - i. Soft Count Master Gaming Detail Report
 - ii. Soft Count Master Gaming Summary Report
 - iii. Soft Count Master Gaming Cumulative Report
 - iv. Credit/Fills Report
- e. Trace voided fill and credit slips to the following reports and examine for propriety of transactions:
 - i. Credit/Fills Report
 - ii. Exception Report: Transactions and Documents Voided
 - iii. Soft Count Master Gaming Detail Report
- f. Select five fill and five credit slips and trace individually to the Soft Count Master Gaming Detail Report.
- g. Examine the same slips selected in step 1(f) above and examine for compliance with the Minimum Internal Control Standards.

2. Pit Marker Documentation:

- a. Foot pit marker issue slips and payment slips (by payment type) and trace the grand totals to the following reports:

- i. Soft Count Master Gaming Detail Report
- ii. Soft Count Master Gaming Summary Report
- iii. Soft Count Master Gaming Cumulative Report

Note: Markers issued in redemption of partial payments or as consolidation of markers into one new marker should not be included in pit credit issues.

- b. Trace five pit marker issue slips and five pit payment slips to the Soft Count Master Gaming Detail Report.
- c. Examine the same slips selected in step 2(b) above for compliance with the Minimum Internal Control Standards.
- d. Trace the marker activity selected in step 2(b) above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.
- e. For one week, trace all markers issued in the pit and transferred to the cage to the following:
 - i. Marker Transfer Credit Slip
 - ii. Soft Count Master Gaming Detail Report
 - iii. Marker Transfer Report
- f. Trace voided pit marker slips to the following reports and examine for propriety of transactions:
 - i. Exception Report: Transactions and Documents Voided
 - ii. Soft Count Master Gaming Detail Report

3. Cage Marker Documentation:

- a. Foot cage marker issue slips and trace totals to the Markers Issued Report.
- b. Foot cage marker payment slips and trace totals to the Marker Payments for (date).

Note: Currently there are no totals on the Marker Payments for (date) report therefore this report must also be footed.

- c. Trace voided cage marker slips to the Exception Report: Transactions and Documents Voided and examine for propriety of transactions.

- d. Trace five cage marker issue slips to the Markers Issued Report.
- e. Trace five cage marker payment slips to the Marker Payments for (date).
- f. Examine the same slips selected in step 3(d & e) above for compliance with the Minimum Internal Control Standards.
- g. Trace the marker activity selected in step 3(d & e) above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.
- h. Trace the balance on the cage accountability form that documents the net changes in casino accounts receivables (Cage MICS #43) to the Accounts Receivable Liability Aging Report by Document Type.
- i. Select one patron on each of the following reports and trace the amounts and status to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.
 - i. Accounts Receivable Liability Aging Report by Document Type
 - ii. Accounts Receivable Returns Aging Report by Document Type
 - iii. Accounts Receivable Write Off Aging Report by Document Type

4. Cage Documentation:

- a. Foot front money deposit/withdrawal slips and trace totals to the Accounts Receivable Liability Aging Report by Document Type.
- b. Trace voided deposit/withdrawal slips to the Exception Report: Transactions and Documents Voided and examine for propriety of transactions.
- c. Trace five withdrawal slips and five deposit slips to the Accounts Receivable Liability Aging Report by Patron.
- d. Examine the same slips selected in step 4(c) above for compliance with the Minimum Internal Control Standards and Regulation 6A.
- e. Trace the deposit/withdrawal activity selected in step 4(c) above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.

5. Return and Write-Off Documentation:

- a. Trace returned items to the Accounts Receivable Returns Aging Report by Document Type.

- b. Ensure balances on the Accounts Receivable Returns Aging Report by Document Type are reduced by payments on returned items.
- c. Trace write offs to the Accounts Receivable Write Off Aging Report by Document Type.
- d. Ensure balances on the Accounts Receivable Write Off Aging Report by Document Type are reduced by write off payments.
- e. Trace voided returns and write-off payments to the Exception Report: Transactions and Documents Voided.

6. General:

- a. Using a computerized spreadsheet verify the current, period, monthly, quarterly and year-to-date totals are correctly rolling forward on the Soft Count Master Gaming Cumulative Report.
- b. Using a computerized spreadsheet verify the daily, monthly and year-to-date totals are correctly rolling forward on the Statistical Games Analysis Detail Report.
- c. At least once during the trial period foot and cross foot the following reports to verify subtotals, totals, and calculations are accurate:
 - i. Soft Count Master Gaming Detail Report
 - ii. Soft Count Master Gaming Summary Report
 - iii. Soft Count Master Gaming Cumulative Report
 - iv. Statistical Games Analysis Detail Report
 - v. Statistical Games Analysis Summary Report
 - vi. Credit/Fills Report
 - vii. Exception Report: Transactions and Documents Voided
 - viii. Marker Transfer Report
 - ix. Markers Issued Report
 - x. Marker Payments for (date)
 - xi. Accounts Receivable Deposit Aging Report by Document Type
 - xii. Accounts Receivable Liability Aging Report by Document Type
 - xiii. Accounts Receivable Returns Aging Report by Document Type
 - xiv. Accounts Receivable Write Off Aging Report by Document Type
- d. At least once during the trial period, verify compliance with Table Games MICS #148 and #163 using the following reports:
 - i. Statistical Games Analysis Detail Report
 - ii. Statistical Games Analysis Summary Report

- iii. Soft Count Master Gaming Detail Report
- iv. Soft Count Master Gaming Summary Report
- v. Soft Count Master Gaming Cumulative Report